IN THE HIGH COURT OF JUDICATURE AT MADRAS

Reserved on : 07.08.2023	Pronounced on: 24.08.2023

Coram:

THE HONOURABLE DR. JUSTICE G.JAYACHANDRAN

Crl.A.Nos.868, 883 of 2019
Crl.A.No.35 of 2020 &
Crl.A.No.120 of 2021

Crl.A.No.868 of 2019

1. Pitchaipillai,
S/o.Kandasamy,
No.34/3, Indra Nagar,
Boodambur, Virudhachalam,
Cuddalore District.

2. Kovilpillai, M/A 73 years,
S/o.Gnanakannan,
No.10, MGR Nagar,
Cuddalore, Cuddalore District. ... Appellants/Accused 3 & 4

/versus/

State by
Deputy Superintendent of Police,
Vigilance and Anti Corruption,
Cuddalore.
(Crime No:8/AC/98CL) ... Respondent/Complainant

Prayer: Criminal Appeal has been filed under Section 374(2) of the Code of Criminal Procedure, pleased to set aside the conviction and sentence passed by the Learned Chief Judicial Magistrate/Special Judge, Cuddalore, Cuddalore

District in Special Case No.3 of 2003 by judgment dated 06.12.2019 and acquit the appellants herein from the charges.

For Appellants : Mr.S.Anantha Narayanan, Senior Counsel, for Mr.K.Balu

For Respondent : Mr.S.Udaya Kumar, Government Advocate (Crl.Side)

Crl.A.No.883 of 2019

Veera Chellaya, 71 years,
Son of Veerapathiran,
Former Tahsildar,
Tittakudi.

... Appellant/Accused No.2

/versus/

State by,
The Deputy Superintendent of Police,
Vigilance and Anti Corruption,
Cuddalore.
(Crime No:8/AC/98CL) ... Respondent/Complainant

Prayer: Criminal Appeal is filed under Section 374(2) of the Cr.P.C., pleased to call for the entire records in connection with the Special Case No.3 of 2003 on the file of the Chief Judicial Magistrate/Special Judge, Cuddalore and set aside the conviction and sentence imposed by the Chief Judicial Magistrate/Special Judge, Cuddalore dated 06.12.2019 in Special Case No.3 of 2003.

For Appellants : Mr.V.R.Balasubramaniam

For Respondent : Mr.S.Udaya Kumar,
Government Advocate (Crl.Side)

Crl.A.No.35 of 2020

Sadacharam@ Sadhasivam, M/72,
S/o.Gurusami Servai,
No.9A, 3rd Main Road,
Krishna Nagar, Maduroyal,
Chennai - 95 ... Appellant/Accused No.14

/versus/

State Rep. by,
The Deputy Superintendent of Police,
Vigilance and Anti-Corruption,
Cuddalore.
(Crime No.8/AC/98CL) ... Respondent/Complainant

Prayer: Criminal Appeal is filed under Section 374 of the Cr.P.C., pleased to call for the entire records in connection with the Special Case No.3 of 2003 on the file of the Chief Judicial Magistrate/Special Judge, Cuddalore and set aside the conviction and sentence imposed by the Chief Judicial Magistrate/Special Judge, Cuddalore dated 06.12.2019 in Special Case No.3 of 2003 and pass orders.

For Appellant : Mr.A.M.Rahmath Ali

For Respondent : Mr.S.Udaya Kumar,
Government Advocate (Crl.Side)

Crl.A.No.120 of 2021

The State Rep.by,

The Deputy Superintendent of Police,
Vigilance and Anti-Corruption,
Cuddalore.
(Crime No.8/AC/98CL) ... Appellant/Complainant

/versus/

1. Tr.J.Jayaraman, M/A 58 years (A-5),
   S/o.Jambunathan,
   Former Zonal Deputy Tahsildar,
   Tittagudi, Cuddalore District.
   Residing at:-
   No.1, Shanmuga Nagar,
   Kuthapakkam, Thiruppapuliyur,
   Cuddalore.

2. Tr.R.Sugumaran, M/A 45 years (A-6),
   S/o.N.Rajam Naidu,
   Former VAO, Chinnakosapalayam,
   Residing at:- No.34, Manthoppu Street,
   Pennadam, Tittagudi,
   Cuddalore District.

3. Tr.S.Subramanian, M/A 50 years, (A-7),
   S/o.Sesha Iyar,
   Former VAO, Thozhudur,
   Residing at:- Main Road, Ramanatham,
   Tittagudi, Cuddalore District.

4. Tr.K.Anbalagan, M/A, 48 years (A-8),
   S/o.Krishnamurthy,
   Former VAO, Pennadam,
   Residing at:- Kurukkathancherry,
   Tittagudi, Cuddalore District.

5. Tr.P.Sivagnanam, M/A 55 years (A-9),
   S/o.Periyasamy,
   Former VAO, Chinnakosapalayam,

Residing at:-
S.Naraiyur, Tittagudi,
Cuddalore District.

6. Tr.M.Periyasamy, M/A 48 years, (A-10),
S/o. Muthusamy, Former VAO, Neivasal
Residing At:-
Eluthur, Tittagudi, Cuddalore District.

7. K. Arjunan
S/o. Kanasamy, Former VAO, Kozhiyur,
Residing At:-
Neivasal, Tittagudi, Cuddalore District.

8. G.Rajendran
S/o.Govindasamy, Former VAO, Sirumulai,
Residing At Navalur, Tittagudi, Cuddalore District.

9. P.Paramasivam,
S/o.Ponnusamy, Former VAO, E.Keeranur,
Residing At:-
Avatti, Tittagudi, Cuddalore District. ... Respondents/Accused
(A-5 to A-13)

Prayer: Criminal Appeal is filed under Section 374 of the Cr.P.C., pleased to allow the appeal and set aside the judgment of acquittal of the respondents/accused (A-5 to A-13) in Special Case No.03 of 2003 dated 06.12.2019 by the Chief Judicial Magistrate cum Special Court, Cuddalore and convict the respondents/accused (A-5 to A-13) for the charges framed against them.

For Appellant : Mr.S.Udaya Kumar,
Government Advocate (Crl.Side)

For R1 : Mr.J.Jayaraman, Party-in-Person

For R2 to R4,
R7 to R9 : Mr.N.R.Elango, Senior Counsel,
for Mr.N.Kumaran

COMMON JUDGMENT

The Chief Judicial Magistrate-cum-Special Court, Cuddalore, in Special Case No.03 of 2003 tried 15 accused for offences under Section 120-B, 167, 420, 408, 409, 471 of I.P.C., Section 13(2) r/w 13(1)(d) of P.C Act, 1988 and Section 109 of I.P.C. Accused 1 and 15 died pending trial, hence the charges against them abated. A-5 to A-13 were acquitted. A-2 to A-4 and A-14 were convicted and sentenced as below:-

Accused	*Offences under Section*	*Conviction and Sentence passed by the Trial Court*
A2	468 of I.P.C (2 counts)	To undergo R.I for 4 years for each count and to pay fine of Rs.5,000/- in default to undergo S.I for two months each count.
	471 of I.P.C (2 counts)	To undergo R.I for 2 years for each count and to pay fine of Rs.2,000/-, and in default to undergo S.I for one month for each count.
	409 of I.P.C	To undergo R.I for 4 years and to pay fine of Rs.5,000/- and in default to undergo S.I for two months.

Accused	*Offences under Section*	*Conviction and Sentence passed by the Trial Court*
A3 & A4	468 of I.P.C	To undergo R.I for 4 years and to pay fine of Rs.5,000/- in default to undergo S.I for two months.
	471 r/w 109 of I.P.C	To undergo R.I for 2 years and to pay fine of Rs.2,000/- and in default to undergo S.I for two months.

Accused	***Offences under Section***	***Conviction and Sentence passed by the Trial Court***
A14	468 of I.P.C	To undergo R.I for 4 years and to pay fine of Rs.5,000/- in default to undergo S.I for two months.
	471 of I.P.C	To undergo R.I for 2 years and to pay fine of Rs.2,000/- and in default to undergo S.I for two months.
	409 of I.P.C	To undergo R.I for 4 years and to pay fine of Rs.5,000/- in default to undergo S.I for two months.

The period of substantive sentence ordered to run concurrently. The period already undergone ordered to be set off under Section 428 of Cr.P.C.

2. Aggrieved by the order of acquittal, the State has preferred appeal in Crl.A.No.120 of 2021 against A5 to A13. A2 (Veera Chellaya) has preferred appeal in Crl.A.No.883 of 2019 against the conviction under Section 468 of I.P.C (2 counts), 471 (2 counts) and 409 of I.P.C. A3 (Pitchaipillai) and A4 (Kovilpillai) have jointly preferred Crl.A.No.868 of 2019 for being convicted under Section 468, 471 r/w 109 of I.P.C. A-14 (Sadacharam @ Sadhasivam) has preferred appeal in Crl.A.No.35 of 2010 against the conviction for the offence under Section 468, 471 and 409 of I.P.C.

3. The appeal against the acquittal as well as the appeals against conviction are against the same judgment, hence on hearing the Learned Counsels, common judgement is pronounced as under:-

4. Brief facts of the prosecution case:-

On 15.10.1998, based on credible information, the Vigilance and Anti Corruption, Cuddalore detachment registered F.I.R regarding irregularities/malpractices in connection with the utilisation of the Government funds allotted for business and housing loans to the Srilankan repatriates at South Arcot Vallalar District during the year 1994-1995 to 1995-1996 by Tr.S.S.Basha, Deputy Collector, Formerly Revenue Divisional Officer, Virudhachalam (deceased), A2 (Verra chellaya), Former Tahsildar, Tittakudi Taluk along with VAO's of Chinnakosapalam, Thozhudur, Pennadam, Neivasal, Kozhiyur, Sirumulai and E.Keeranur villages in Tittakudi Taluk

5. The final report reveal that within the Taluk of Tittakudi though there was no Srilankan repatriates permanently residing, housing loan applicable to urban areas was wrongly sanctioned in the rural areas in the name of Srilankan repatriates, who were not resident of the villagers mentioned or not holding documents like family card or passport to indicate that, they are Srilankan repatriates and residents of Tittakudi Taluk. The documents such as

Encumbrance certificates, sale deeds and mortgage deeds which are required for sanctioning loan under the scheme were not obtained by the accused persons or fabricated by themselves. Pursuantly Rs.66 lakhs was disbursed in cash to one private individual through Sub-Treasury at Tittakudi, instead of making payment by way of demand draft or cheque in the name of beneficiaries.

6. A-1 (S.S.Basha), Deputy Collector, Formerly the R.D.O and A2 (Veera Chellaya), Tahsildar prepared false inspection report without verifying the ownership of the plots upon which houses proposed for construction utilising the loan. Village Administrative Officers were forced by the Revenue Divisional Officer and Tahsildars to prepare false records and sign in the fabricated statements. The housing loans and business loans sanctioned in the name of non-existing persons were based on the false details about the family card and residential detail. A 6 to A13, who were the Village Administrative Officers of the Villages falling within the Tittakudi Taluk, given recommendatory certificate as if about 500 Srilankan repatriates are residing within the Tittakudi Taluk and they are spread over the 8 Villages in that Taluk. The funds over which A1 & A2 had dominion been misappropriated by using fabricated documents as genuine.

7. In the final report dated 19.07.2003, public servants A-1 RDO (deceased), Thasildar A2 (Veera Chellaiah), Additional Head Quarters Deputy Tahsildar A3 (Pitchaipillai) and A4 (Kovilpillai), Jayaraman, the Zonal Deputy Tahsildar, 8 VAO's and two other private individuals by name G.Sadhasivam (A-14) and his brother Shanmuganathan (A-15 – died) , were sent for trial.

8. The substance of charges against the accused:-

During the period between 1994 - 95 and 1995-96 whilst the 1st accused was working as the Revenue Divisional Officer, Vridhachalam, 2nd Accused as the Tahsildar, of Tittagudi Taluk, 3rd and 4th accused as the Additional Head Quarters Deputy Tahsildars of Tittagudi Taluk, 5th accused as the Zonal Deputy Tahsildar of Tittagudi Taluk, 6th to 13th accused as the Village Administrative Officers of Chinnakosapellam, Thozhudur, Pennadam, Neivasal, Kozhiyur, Sirumulai and E.Keeranur respectively and as such they are all Public servants as defined in Section 2(c) of the P.C. Act, 1988.

8.1. The 14th and 15th accused are private individuals and brothers. They along with Public servants named did an act, to wit, in Vridhachalam, Tittagudi and other places agreed to commit and abet one another in the commission of the offences of forgery, cheating, framing of incorrect records by the Public servants, misappropriating the Government funds, and the offence criminal misconduct by Public servants and thereby A-1 to A-15 committed offences punishable u/s. 120-B I.P.C. r/w Sec.167, 468, 471, 420 and 409 I.P.C., and also u/s.13(2) r/w 13(1)(c) (d) of the prevention of Corruption Act, 1988 and Section 109 of I.P.C

8.2. Pursuant of the said conspiracy and in the course of the same transaction, during the said period, having caused a false office note to be prepared by his subordinates to the effect that 207 applications for housing loan of Rs.10,000 per head and 99 applications for business loan of Rs.5,000 per head had been received from the Srilankan Repatriates residing in Vridhachalam Taluk, knowing and having reason to believe that there was no such Srilankan Repatriates living in Vridhachalam Taluk and without there being any such application, A-1 made false representation to the Directorate of Rehabilitation Chennai, through the Collector of erstwhile Cuddalore Vallalar

District, by his letter in ref.No.R.C.A3/1076/95, dated 09.08.1995 requesting for allotment of funds and thereby dishonest inducing the Director of Rehabilitation Chennai to allot funds to the tune of Rs.4,95,000/- towards the sanction of business loan for 99 such repatriates and Rs.20,70,000/- towards the sanction of housing loan for 207 repatriates, where upon believing such representation to be true by his order dated 10.11.1995 the Director of Rehabilitation allotted funds to the tune Rs.4,40,000/- towards the business loan and Rs.15 lakhs towards the housing loan, and thereby A-1 committed an offence punishable u/s.167 and 420 I.P.C., (on 1st Count).

8.3. Pursuant to the said conspiracy and in the course of the same transaction, having spent a total sum of Rs.9,65,000/- out of the funds so allotted, towards sanctioning of loans to some other applicants from Tittagudi Taluk, again on 08.02.1996, A-1 made another false representation to the Director of Rehabilitation *vide* his letter in ref.No.Na.Ka.A3/1076/95 dated 08.02.1996 stating therein that the set of 207 applications for housing loan at the rate of Rs.10,000/- and 99 applications for business loan at the rate of Rs.5,000/- were still pending when there was no such applications actually pending and thereby dishonestly induced the Director to allot funds to the tune of Rs.11.79 Lakhs and thereby A-1 committed an offence Punishable u/s.167 and 420 I.P.C. (on 2nd Count).

8.4. In pursuances of the said conspiracy and in the course of the same transaction again on 30.03.1996 A-1 made another false representation to the Director of Rehabilitation Chennai, through the collector, vide his letter in Ref.No.A3/1076/95 dated 30.03.96 stating therein that 221 applications for housing loan, 223 applications for business loan and 247 for the 3rd instalment of housing loan had been received and thereby dishonestly induced the Director of Rehabilitation to allot fund to the tune of Rs.3.75 lakhs towards the business loan an Rs.16.05 lakhs towards the housing loan and thereby A-1 committed an offence Punishable u/s 167 and 420 I.P.C. (on 3rd count).

8.5. In the course of the same transaction during said period with intent defraud and commit the offence of cheating A-14 and A-15 created totally 591 false applications for business and housing loan in the name of fictitious persons, purported to have been signed by such fictitious persons, false documents of title deed in the names of each of such fictitious persons, false mortgage deeds purported to have been executed by such fictitious persons in favour of Government, and other supporting documents and knowing them all to be forged used the same by producing them in the office of A-1 for the purpose of cheating the Government and thereby A-14 and A-15 committed offences Punishable u/s.468 and 471 I.P.C.

8.6. In pursuance of the said conspiracy and in the course of the same transaction and during the same period and at the same place, A-2 intentionally aided A-1 by illegally omitting to verify the applications and falsely pretending to have made a verification the applications, created false statement of V.A.O's. A-6 to A-13 and knowing and having reason to believe the same to be false, used the same by reason forwarding them along with his false report to A1 and thereby enabled A-1 to use the same for sanctioning the loan amount in the names of fictitious persons and thereby committed offences punishable u/s.468 I.P.C. and 471 r/w 109 I.P.C.

8.7. In the course of the same transaction and in pursuance of the said conspiracy during the same period and at same place, A-3, intentionally aided the other accused by being a party to the fabrication of false records statements purported to have been given by V.A.O's. and the statements purported to have been given before him by 404 fictitious applicants for housing loan and subscribed his initials to the fabricated Advice slips and other forms for disbursement of loans concerned and thereby committed offences punishable u/s.468 I.P.C. and 471 r/w 109 I.P.C.

8.8. In pursuance of the said conspiracy and in the course of the same transaction and during the same period and place A-4 intentionally aided the other accused by being a party to the fabrications of false records statements purported to have been given before him by the V.A.Os. and 353 fictitious applicants for business and housing loan and subscribed his initials to the advice slips and other forms fabricated for the disbursement of loans concerned and thereby committed offence punishable u/s.468 I.P.C. and 471 r/w 109 I.P.C.

8.9. In pursuance of the said conspiracy and in the course of the same transaction and during the same period and place A-5 intentionally aided the other accused by being a party to the fabrication of false records, purported to have been given by 88 fictitious applicants thereby enabled A1 and A2 to use the same for sanctioning the loan and thereby committed offence punishable u/s 468 I.P.C. and 471 r/w 109 I.P.C.

8.10. In pursuance of the said conspiracy and in the course of the same transaction and during the same period and place A-6 to A-11 intentionally aided the other accused by being a party to the fabrication of false records, as if such fictitious applicants of Srilankan repatriates were residing in their respective jurisdictional village and thereby committed offence punishable u/s 468 I.P.C. and 471 r/w 109 I.P.C.

8.11. In pursuance of the said conspiracy and in the course of the same transaction and during the same period and place A-12 and A-13 intentionally aided the other accused by being a party to the fabrication of false records as if some of the fictitious applicants of Srilankan repatriates had completed the foundation work in their respective jurisdictional villages of Sirumulai and E.Keeranur.

8.12. In pursuance of the said conspiracy and in the course of the same transaction and during the same period an place A1 being a public servant entrusted with and having dominion and control over the public funds allotted by the Director of rehabilitation to a total extent of Rs.50,99.000/-, knowing and having reason to believe that all the loan applications and other supporting documents such as sale deeds, mortgage deeds, report of A-2 and statements of V.A.O's. and beneficiaries etc. were all false and fabricated documents, use the same for the purpose of sanctioning the business and housing loans to a total extent of Rs.50,88,500/- in the names of 591 fictitious persons of Srilankan repatriates on various dates of 11.12.95, 07.02.96 08.03.96, 26.03.96, 15.05.96 and 16.05.96 and thereby enabling A-2 to claim the amounts, whereupon A-2 with the assistance of A-14 and A-15 got the false claim bills in the names of fictitious beneficiaries prepared falsely in the names of fictitious persons. With necessary forms, presented the same in the Sub-Treasury Tittagudi, where from falsely representing to be the Agents of Srilankan repatriates, A-14 and A-15 collected the sums of Rs.1,80,000/- on 15.12.95, Rs.2,60,000/- on 19.12.95, Rs.5,25,000/- on 12.02.96, Rs.1,75,000/- on 19.03.96, Rs.7,94,500/- on 22.03.96, Rs.3,500/- on 26.03.96, Rs.11,76,500/- on 29.03.96, Rs.15,99.000/- on 28.05.96 another sum of Rs.3,75.000/- on the same 28.05.96, thus to a total extent of Rs.50,88,500/- for and on behalf the aforesaid 591 fictitious beneficiaries and misappropriated the same and thus by using the forged documents knowing them to be false and by suffering A-14 and A-15 to misappropriate the entire sum both A1 and A2 have committed offences punishable u/s.468, 471 and 409 I.P.C. and A-14 and A15 have committed offence punishable u/s.408 I.P.C.

8.13. In pursuance of the said conspiracy and in the course of the same transaction and at the same time and place as all the accused A1 to A13 being public Servants have committed the offence of criminal misconduct by causing pecuniary advantage of Rs.50,88,500/- to A14 and A15 thereby rendering themselves liable to be punished U/s 13(2) r/w 13 (1) (c) and (d) of the Prevention of Corruption Act.1988 and A14 and A15 having abetted the aforesaid public servants in their commission of the offence of criminal misconduct by public servants they are liable to punished also U/s 13(2) r/w 13(1) (c) and (d) of P.C r/w Sec. 109 I.P.C.

9. Based on the documents and statement of witnesses relied by the prosecution, 13 charges were framed against the accused persons and tried.

10. To prove the charges, the prosecution examined 77 witnesses (P.W.1 to P.W.77) and 805 Exhibits (Ex.P.1 to Ex.P.805) were marked. On the side of the defence, 18 exhibits (Ex.D.1 to Ex.D.18) were marked.

11. Pending trial, A1 & A15 died, hence charges against them got abated. Among the remaining accused who faced the trial, the Zonal Deputy Thasildar A-5 and the VAO's who were arrayed as A-6 to A-13 were acquitted from all the charges. The order of their acquittal is the subject matter of the Appeal in Crl.A.No.120 of 2021 preferred by State.

12. A-2 to A-4, who are Public Servants and A-14 the private individual were convicted and their appeals are as below:-

i). Crl.A.No.883 of 2019 is preferred by A-2.

ii). Crl.A.No.868 of 2019 is preferred by A-3 and A-4.

iii). Crl.A.No.35 of 2020 is preferred by A-14.

13. The Learned Counsels appearing for the accused A-2 to A-4, who are the Public Servants challenging the conviction submitted that, these appellants along with the acquitted VAO's were forced to create records by the Higher Officials and on their dictate, the loan application and documents were prepared. In fact, all the applications were prepared only by the Private individual, who is A-14 (Sadacharam @ Sadhasivam). The trial Court has accepted the plea of A-5 to A-13 that they were forced to give false certificates on the compulsion of the Higher Officials and acquitted A-5 to A-13. The very same reasons applied to A-5 the Zonal Deputy Tahsildar and he was also acquitted. Though the very same reason applies to A2 to A4 also, the trial Court had convicted them. The disparity in appreciating evidence ought to be rectified by setting aside the conviction.

14. The details of Srilankan refugees who entered Indian shore is available with the Directorate of Rehabilitation and only at their instance even after reporting *vide* letter Ex.P.625 that, they are no permanent Srilankan Repatriates within the Tittakudi Taluk. the Higher Officials forced them to forward the proposal for housing loan and business loan since funds lying unutilised. On their instruction, documents were created and forwarded for which, A-14 (Sadhasivam) the private individual and his brother deceased A-15 (Shanmuganathan) were liasoning with the higher officials and the Treasury.

15. Referring the evidence of P.W.31, who had deposed that, the loan amount was given by cash in the Sub-Treasury and same was collected by A-14 (Sadhasivam), at that time only 4 or 5 Srilankan Repatriates were present in the STO and no other beneficiaries came to the bank. The entire loan amount in cash was handed over to A-14 (Sadhasivam) by the Sub-Treasury Officer. A-14 and his brother deceased Shanmuganathan (A-15) got the signature or thumb impression of the beneficiaries and handed over to the Treasury counter. While so, without prosecuting those Treasury Officials, who had given the cash to third party instead of beneficiary, the prosecution is laid against the middle and lower level revenue officials for recommending the loan on the instruction of the higher officials. Even if there was any irregularities in disbursing the loans, the appellants, who are arrayed as accused A2 to A4 for forwarding the documents at the instance of the Higher Officials cannot be isolated and prosecuted, omitting the higher officials at Directorate of Rehabilitation who were in possession of details of Srilankan repatriates and allotted fund for disbursing the loan after being satisfied with the list of beneficiaries annexed along with the proposal. Also, the treasury officers who gave cash to A-14 instead of disbursing the cash to the individual loanees.

16. Referring the evidence of P.W.37 Nakkiran, the Accounts Officers at Refugees Repatriation Directorate, Chennai who had deposed that, in response to the letter from the Collectorate regarding disbursement of loan to repatriate, the Directorate had recommending allotment of Rs.16 lakhs for housing loan and Rs.3.75 lakhs for business loan. Subsequently, on 10.04.1996, a sum of Rs.16.05 lakhs for housing loan; a sum of Rs.3.75 lakhs for business loan was allotted by the Directorate to the South Arcot District. The said entry in the record marked as Ex.P.717. P.W.39, the Superintendent at Directorate Office had reveals that, on 08.11.1995, the Director has allotted a sum of Rs.15 lakhs for housing loan and Rs.4.40,000/- for business loan in respect of South Arcot District and on 17.02.1996 allotted Rs.11.79 lakhs and the said entry is marked as Ex.P.719. The Directorate, after allotting the funds, forced the Revenue Officials at Tittakudi Taluk to disburse the loan to the persons who were shown in the list which was approved by the Directorate.

17. Therefore, it was contended by the Learned Counsels for the appellants that, disbursement of loan as per the approval and direction of the Directorate was duly carried by the subordinate Officials in reverence and obedience to the dictate of the Superior Officers.

18. For the observation made by the trial Court in its judgement that, if the Superior Officials forced to do some illegal act the Subordinate

Officials should refuse and should not accede to their pressure and having succumbed to the pressure cannot plead innocents later. The Learned Senior Counsel appearing for the appellant submitted that, though the said observations may be correct but in reality, any refusal by the Subordinate Officials might have ended in victimisation under the garb of departmental action for insubordination. Fearing such repercussions, these appellants had counter signed the proposals emanated from VAO's. The trial Court has rightly exonerated the VAO's who had set the proposals at motion and also the Deputy Zonal Deputy Tahsildar (A-5) who has made endorsement in the recommendation and forwarded. Hence, for the same reasons these appellants ought to be acquitted.

19. The Learned Counsel appearing for the private individual, who is the appellant/A-14 in Crl.A.No.35 of 2020 submitted that, he is neither the contractor nor representative of REPCO Bank as alleged by the prosecution. He used to assist Srilankan repatriates in getting their financial assistance under the scheme. The Hand Writing Expert opinion which alleged to incriminate him is based on improper drawing of thumb impression, signatures and writings.

20. The Staff at Taluk Office and Treasury Officer had identified A-14 for the first time in the Court for the first time, after several years of the occurrence ought not to have been relied by the trial court to convict this accused. The prosecution witness P.W.55, the land broker had deposed that, this appellant approached him to buy lands around 1 to 3 acres and arrange for sale of land owned by his brother. They agreed to be sell there land for A-15 (Shanmuganathan) the brother of A-14 (Sadhasivam) for a sum of Rs.36,000 per acres. The power of attorney in favour of Shanmuganathan (A-15) was executed and same was registered at Tittakudi Sub Registrar Office. The sketch and estimation for constructing the house prepared by P.W.56 Chakaravarthy and Ex.P.61 deed was registered at SRO Office, which is spoken by P.W.61, the Sub-Registrar, Tittakudi.

21. The learned counsel for the appellant in C.A.No.35 of 2020, further relies upon the documents and the witnesses who had deposed that this appellant used to come and visit the site where semi-construction at foundational level for housing site carried out and later abundant. He pleaded that this appellant had in fact proceeded to construct houses for the loanees to the extend of loan sanctioned. He could not be held liable for any default committed by the beneficiaries for not completing the balance construction with their fund.

22. According to the Learned Counsel for the appellant that, A-14 Sadhasivam is a *pro bono* person helping repatriates. The money given by repatriates were used for construction since the money was not adequate, the construction could not get completed. His presence at Treasury Office and the Taluk Office were only to assist the repatriates and he cannot be held criminally liable for his presence.

23. The Learned Counsel also submitted that, A-14 is not a Public Servant or Clerk or a person who had dominion over the fund, hence charge under Section 409 of I.P.C and conviction thereof is not sustainable.

24. The Learned Government Advocate representing the State in its appeal against acquittal and as respondent in the appeal preferred by the convicted accused A2 to A4, submitted that, the reasons for the acquittal of A-5 to A-13 is perverse and against the material evidence. The trial Court erred in acquitting the VAO's on flimsy ground in spite of their admission that, though they were aware of the fact that, there is no Srilankan repatriates permanently residing in their area, but due to the pressure given by A1 they recorded that, Srilankan repatriates are floaters, they will be moving around where they get earnings and cannot expect them to stay at one particular place. They were forced to prepare and give certificate as if about 500 repatriates are living within the Tittakudi Taluk. The erroneous acquittal of the co-accused which is under challenge cannot be a ground for the convicted accused to seek parity.

25. Further, the role and position of A-2 to A-4 and A-6 to A-13 in the department hierarchy are not similar. These convicted appellants, who are supposed to verify the recommendation and confirm the content of the recommendation particularly the existence of any such person in the name, the recommendation certificate given to sanction loan. Without any verification these convicted appellants A-2 to A-4 had recommended as if they saw the applicants physically and verified the contents in the recommendation letters of the VAO's. Making endorsement to a false document is an offence and such endorsement made to get pecuniary benefit causing corresponding loss to the Government. The office note emanated from the Collectorate with false informations on instruction of the deceased A-1. The consequential making of false documents with the certificates of VAO's and endorsements by A2 to A5. The Office notes and the false certificates given by the accused A-6 to A-13, form part of files marked as Ex.P.54 to Ex.P.653. By using these certificates the loans were disbursed. Thus, false documents fabricated and used as genuine in pursuance to the conspiracy between the charged accused is well proved through documentary evidence. Hence, the Learned Government Advocate pleaded that the order of acquittal by the trial court as against the A5 to A13, who are respondents 1 to 9 in Crl.A.No.120 of 2021, has to be set aside and they must be convicted and sentenced. Further, the conviction of A-2 to A-4 has to be confirmed.

26. In respect of A-14, the private person who is the appellant in C.A.No.35 of 2020, the Learned Government Advocate made a specific plea that, A-14 claiming himself as representative of the repatriates and REPCO Bank. He took part in all stages of the crime. P.W.4 had categorically deposed that the applications in the name of fictitious repatriates was brought by A-14. He collected the certificates from VAO's and Deputy Zonal Tahsildar. He, thereafter got the loan applications processed by A2 to A4. After sanction of loan, the Treasury bills were signed by A-2 the Sanctioning Authority. It was given to A-14 and he went to the Sub Treasury and collected the money directly. P.W.34, Accountant in Sub-Treasury had deposed about this fact. Apart from he being identified by the witnesses involved in these process, the finger print expert P.W.72 had identified in the loan applications documents two thumb impressions tally with the thumb impression of A-14.

27. P.W.34 and P.W.38, the Staff in Sub Treasury had deposed, that A-14, collected the acknowledgements for receipt of loan money and gave it to the Treasury Officer. The loanees were not present in the Treasury when the loan amount disbursed. The finger print expert P.W-69 had deposed that from 150 housing loan applications, 3375 finger prints collected. Out of 2275 finger prints, 1592 finger prints were of 30 persons. Which means 30 persons had affixed in several applications or in other words, same person had affixed his finger print in multiple applications. Also the Finger print experts opinion has revealed that in same application, finger prints of multiple persons found. The finger prints from the Sub Registrar office, Thittakudi found in the sale deeds of land alleged to have been purchased by the beneficiaries/loanees does not tally with the respective loan applications. The report about interse grouping of finger print, in impeccable proof that the applications are false and applicants are not genuine. The loan money is collected by A-14 from the Treasury and though the officials in the treasury ought not to have disbursed the cash to A-14, failure of the prosecution not arraying the culprits in the treasury office cannot be a reason to interfere the judgement of conviction which stands on strong evidence of forgery and falsification of documents.

28. Heard the Learned Counsels for the appellants and the Leaned Counsel for the respondents. Records perused.

29. The genesis of the case is the Srimavo-Shastri Pact, 1964, an agreement that was signed between Srimavo Bandaranaike, the then Prime Minister of Sri Lanka and Thiru.Lal Bhadur Shastri the then Prime Minister of India on 30th October 1964. Officially, it was known as '*Agreement on Persons of Indian Origin in Ceylon'.* This agreement is in respect of persons of Indian origin employed in the Tea estates at Ceylon (later Srilanka) during the early 19th Century, by the Britishers when both these countries were colonies under them. The Indian origins mostly Tamilians constituted nearly 15% of the Ceylon population at that time. In this pact, both the nations agreed for granting of Ceylonese citizenship to 300,000 of the Indian population in Sri Lanka, while 525,000 would be repatriated to India. It was agreed that the citizenship of the remaining 150,000 Indian residents of Ceylon would be negotiated at a later point. This residual clause was cause for subsequent ethnic violence in the year 1983. Several collateral damages due to the riot, big and small are part of history. The relevancy of tracing this background is to understand the indifferent attitude of the officials shown while dealing the Government financial assistants provided to rehabilitate the refugees who came to India from Srilanka.

30. P.W.64, Mr.Thangavel, the Director of Rehabilitation, Chennai during the year 1996, had deposed that, he received letter from the District Collector of South Arcot District for allotting fund to distribute Housing Loans and Business loans to the repatriates from Sri lanka. Based on his request Rs.16,05,000/- for Housing loan and Rs.3,75,000/- for Business loan was allotted. The letter of District Collector is Ex.P.659. The proceedings regarding allotment of fund is marked as Ex.P.740.

31. Ex.P.53 to Ex.P.216 are the files relates to documents for sanctioning of business loans and Ex.P.226 to Ex.P.653 are the files relates to documents for sanctioning housing loans.

32. Ex.P.654 onwards are the communications between the officials at different level commencing from V.A.O's of the villages, Deputy Tahsildars of the respective place, the Tahsildar of Thittakudi Taluk, R.D.O, District Collector and the Directorate of Rehabilitation.

33. P.W.74 B.K.Prasath, who served from June 1995 to March 1996 as Director of Rehabilitation had identified the file marked as Ex.P.659 which was placed before him for consideration on 17.07.1995. He had deposed that, he joined duty 45 days prior. He was not conversant with the procedure for sanctioning and allotment of fund for repatriates loan. He found in the year 1994-1995, a sum of Rs.51,06,910/- for housing loan and Rs.6,36,350/- for business loan alone were spent as against the allotted fund of Rs.1,60,00,000/- for housing loan and Rs.15,00,000/- for business loan. Since there was instruction from Central Government to disburse the allotted money by 30.06.1995, he directed the Subordinates to forward the pending file immediately, after obtaining the pendency of application in each district, on 08.11.1995, he allotted funds for the district. He had specifically stated that, the funds should be spent only in respect of districts where there is request from the District Collector for allocation of funds and his note marked as Ex.P.94. In respect of South Arcot Vallalar District, on 10.11.1995, a sum of Rs.15,00,000/- housing loan and Rs.4,40,000/- for business loan was sanctioned by him and they are marked as Ex.P.795 and Ex.P.796 in the file marked as Ex.P.659. Again on 17.02.1996, he has sanctioned further sum of Rs.17.79 lakhs for South Arcot District and the said sanctioning order is part of the Office note marked as Ex.P.798. The eligibility of the beneficiaries to be examined by Tahsildar and RDO and same to be forwarded by the District Collector.

34. Both P.W.64 Thangavel as well as P.W.74 B.K.Prasath who had served at Directorate of Rehabilitation Department had deposed that, funds was allotted for distribution of loans to the South Arcot District based on the request emanated from the District Collector and his request is based on the report of R.D.O and Tahsildar. The list of beneficiaries were annexed along with the request. Based on the number of eligible applicants fund was allotted.

35. In the cross examination P.W.74 admits that, list of beneficiaries was annexed with the request for allocation of fund. He scrutinised the list of beneficiaries and was satisfied. He had also deposed that, though he has sought for certain particulars, those particulars was not collected and put up along with the file but repeatedly file was sent to him for sanction. In the cross examination, he admits that, for placing the file to him, without details and seeking allotment of funds for non-existing repatriates, the Chief Account Officer and Personal Assistant suspected to have a role for not verifying the eligibility of repatriates. R.D.O and District Collector had sent the proposal and that proposal was not properly scrutinised by the Chief Accounts Officer and Personal Assistant before getting sanction for allotment of funds from the Department of Rehabilitation. Apart from the other witnesses, who had deposed that the application forms and affidavits were prepared elsewhere and brought to VAO's to sign in the prepared statements. This has weighed in the mind of the trial Court to acquit A-6 to A-13.

36. As far as A5/Jayaraman who is the Zonal Deputy Tahsildar, he was acquitted on the ground that, while endorsing the 88 affidavits, he has not mentioned "before him" and his signatures were obtained in a routine manner and therefore, he cannot be held guilty for endorsing the statements of beneficiaries without seeing them physically.

37. The scrutiny of loan files, it is seem that each of the loan files contains application in English as well as in Tamil with declaration by the applicant that, he is an Srilankan repatriates and not so far availed loan. A Bond with undertaking that, the property mentioned in the schedule is given as security for the loan. Two persons have signed in this bond (Form IV). In the applications, date is not mentioned. In the Bond, the description of the property is not mentioned and left blank. The statement of V.A.O about the identification of the applicant is available along with the Affidavit of the applicant with their thumb impression.

38. The Hand writing experts P.W.69, P.W.70 and P.W.72, who have examined the thumb impressions in the loan documents have given their opinion and reasoning. As per P.W.69 opinion, in 150 housing loan applications, 3375 thumb impressions were lifted and tested with the suspected person's thumb impression. The examination had resulted in identifying “Interse Groups”. In the same application, more than one person has affixed their thumb impression. Also, in several applications, same thumb impression is found. In an application of a person, if it is from an existing and genuine person, the thumb impression in his application must be his thumb impression and those impression must be identical. If there are multiple thumb impressions in one application, then it is a proof that the application is forged. If same thumb impression is found in more than one application, then also the inference is that, the applications are forged and not emanated from genuine repatriates. Out 3375 thumb impressions in 150 housing loan applications, 1572 thumb impressions are by 30 persons. Which means, 30 persons have put their thumb impressions in most of the applications. One of the serious incriminating material according to the report of P.W.69 is the Loan Application Numbers.1, 4, 8, 26, 40, 49, 52, 63, 64 and 66 of 1995-96, the thumb impressions is by same person.

39. P.W.72 in his report marked as Ex.P.783 had opined that, out of 108 business loan applications examined, 770 thumb impressions were lifted and found that, 749 fall under 4 'Interse Groups'.

40. So, without any doubt, the prosecution has established that, the loan applications were not really emanated from individual loanee but made in bulk by handful of persons, made it to appear as genuine and processed for issuing loan. The testimony of P.W.4 and P.W.23 proves that applications prepared in a lodge and brought to VAO's for their signature by A-14 and his deceased brother A-15.

41. The thumb impression found in the registers at Sub-Registrar Office, Thittakudi, when the documents were registered in the name of the loanees and the thumb impression found in the loan applications of the respective loanees, on comparison, found not same. Ex.P.736 and Ex.P.737 are relied by the prosecution to prove this fact.

42. The affidavits, declarations and the loan applications are prepared, countersigned and approved by A-2 to A-13. Their signatures in the respective loan files are marked and identified. There is no denial from the accused persons about the preparation of these documents and their signatures in these documents which proved to contain false information and forged thumb impression. These documents are prepared by someone else but signed by them without verifying the content of these documents.

43. In all the applications, we find that there is a number which is believed to be the family card number. The witnesses as well the recommendation letter of V.A.O reveals that, the applicants, who are not permanently residing in one place but keep on moving, so no ration card by the State Government given to them. Therefore, the numbers mentioned in the Annexures as well as the individual application forms and connected documents probably must be the number assigned to them, when they entered into India as repatriates. If so, in the records/registers maintained in the Directorate of Rehabilitation and in the records maintained at the respective Collectorate, the details must be available. If the accused persons have obtained that document, it will be the proof that the applicants are enrolled repatriates from Srilanka arrived to India within 10 years. This document, which is very crucial to sanction loan, is not available in the loan files. The acquitted VAO's as well as the convicted Tahsildars not bothered to collect that documents. None of the loan file contains the documents to confirm that, the loanees are registered repatriates who came to India within 10 years. The scheme is only for those, who satisfy the above condition. Whereas, the prosecution has proved without any *iota* of doubt that, the loans are sanctioned based on documents marked as Ex.P.53 to Ex.P.216 (business loans) and

Ex.P.226 to Ex.P.653 (housing loans) without satisfying that, the applicants are Srilankan repatriates returned to India within 10 years. The said crucial document alone can co-relate whether the number mentioned in the loan application is genuine. The reference about this number is seen in the loan applications as well as in the annexures sent by the Collector to the Directorate of Rehabilitation. However, no document collected from the loanee by these accused persons to satisfy that, the number mentioned in the loan application is genuine number assigned to that particular repatriate.

44. Based on the undated application with thumb impressions affixed by multiple persons or same person affixing thumb impressions in multiple applications, the V.A.O had prepared the statement of residence. The thumb impression under the declaration in these loan applications not true and genuine. However, the V.A.O has accepted the applications and recommended for sanctioning the loan. The Deputy Tahsildar has endorsed it and forwarded to Tahsildar. The documents relied by the prosecution proves that, the Tahsildar after making enquiry, recommended for release of loan to the applicants listed in the annexures. On his recommendation, the R.D.O had issued proceedings referring the Government Order issued by the Government regarding the Rehabilitation of Srilankan Refugees, the letter of the District Collector and the report of the Tahsildar. The copy of the R.D.O proceedings marked to the applicants, the Tahsildar, Directorate of Rehabilitation and the Treasury.

45. At the Sub-Treasury, the MTC Form 40 (a), (Bill for miscellaneous payment) prepared by the Tahsildars, A-2 and A-3 identifying the thumb impression of the beneficiaries. The bills were not given to the beneficiaries but to A-14 a private person. The Officers at Sub Treasury had permitted A-14 to present the Bills in bulk, get the thumb impression of the beneficiaries and paid cash to A-14. When the Treasury Rules say that, the bills must be presented by the beneficiary in person and the same is also printed in bold in MTC Form 40 (a), in complete violation the bills were presented in bulk and cash paid to A-14. P.W.31 who is a staff in Sub Treasury, had deposed that, cash for the Bills were given to A-14 and not to the individual repatriates. On the day of payment only few repatriates came to Treasury.

46. The finger print experts opinion hits the last nail in the coffin. The thumb impressions are obtained in the loan applications (both Tamil and English) in the declaration portion, the loanee has affixed his thumb impression. In the affidavit his thumb impression is affixed. In the MTC Bills his thumb impression is affixed. In the advance receipts his impression is found. When these thumb impressions are compared, they are not of one and the same. For one applicant different persons had affixed thumb impression, since these documents were prepared at different point of time.

47. As the Sanctioning Authority, Tahsildars based on the false recommendation by his Subordinates knowingly prepared bills and facilitated A-14 to receive cash from the Treasury. For a sample, if we take the business loan application file of one Kuppusamy S/o.Kuppan, which is marked as Ex.No.166. In this file, Applications in Tamil and English in the name of Kuppusamy is available. In these applications, dated 10/03/1996, K.Kuppusamy has sought business loan for running a cycle shop. He has mentioned his family Card No: K 048945. There is no supporting document to show that he is holder of the said family card. There is a sworn statement of the applicant with his thumb impression. V.A.O, Tholudur (3rd respondent in Crl.A.No.120 of 2021) has attested the thumb impression identifying it as the thumb impression of Kuppusamy. Form of indenture a Bond in Form-IV stating that, the borrower namely Kuppusamy agreed to mortgage the property shown in the schedule as security for the loan. In the schedule, no property details is found. The thumb impression of the applicant alone is found. The finger print experts has opined that, the finger prints, which are marked as B.76 a to B 76 (j series) are not by one and the same person. However, V.A.O in the declaration portion of the application and the Tahsildar in the MTC 40(a) Bill had made endorsement that, the thumb impression found in MTC 40(a) is LTI of Kuppusamy. The Tahsildar, has prepared advance receipt for payment of Rs.5000/- to Kuppusamy, which is in MTC Form-105. In this also the specimen thumb impression of Kuppusamy is identified by the Tahsildar, Tittakudi. He has recommended to R.D.O for release of the first instalment for business loan to Kuppusamy.

48. Similar false and fabrication of documents is found in all the loan applications. Particularly the forging of the thumb impressions is common in all the applications. The exhibits and the oral evidence of witnesses has clearly established that, when the loan papers passed through the accused, each one of them had knowingly prepared the false documents and ultimately allowed A-14 to withdraw the money. The construction of house or the business for which loan sanctioned, not utilised. Regarding housing loan A-2 had recommended A-1 to release the third instalment of loan for house construction as if he inspected the site and found that from out of first two instalments the loanees have completed the foundation work. The VAO certificate to that effect is enclosed along with the said recommendation. Whereas, the testimony of P.W.54, P.W.55 and P.W.58 prove that, no land in the name of loaness properly purchased. The Power of Attorney deed in favour of A-15 (deceased) and 150 sale deeds executed through Power of Attorney are sham documents.

49. Prosecution in fact had proved that, several loanees had no title documents for land. The construction referred in the recommendation of the Tahsildar based on the report of V.A.O was only some heap of cement and mortar but nothing worth mentioning. That too not corresponding to the number of housing loans disbursed.

50. The trial Court Judge in his judgment has highlighted the role of each accused and their overt act in making the respective documents. He has also detailed the respective certificates signed by the A-6 to A-13 and A-5 the Zonal Deputy Tahsildar who had endorsed about 88 affidavits. However, acquitted them for the reason that, they have signed on the instruction of their Superior Officers and were unable to resist their pressure.

51. The said reasoning is flimsy and not sustainable. In case of this nature, the files are dealt from V.A.O to the Collector and the Directorate of Rehabilitation. They all have a collective responsibility. No one involved in the processing of loan application can claim innocence or ignorance or shift the blame on his higher or lower rank staff for their misconduct or dereliction of duty. The point of consideration must confine to whether the lapse was unintentional or intentional. Whether it was done dishonestly to cheat or abated knowingly.

52. By marking defence documents, the Tahsildars, who are the Sanctioning Authority plead that, the report and statement of VAO's were the basis of their recommendation to R.D.O to allot fund for sanctioning loan. The R.D.O claims that, it was the Directorate which compelled him to exhaust the funds allotted for housing and business loans to repatriates from Srilanka.

53. P.W.74 the Director of Rehabilitation has deposed that, he sought for additional details, but without producing it, again and again the file was sent to him so, he signed the order of allotment of fund to South Arcot, Vallalar District. He admits that, he verified the loanee particulars but the file was short of details and necessary records. If so, he should not have allotted before verifying the requisite details.

54. Therefore, it is evident from the oral and documentary evidence, the fund allotted for the repatriates from Srilanka been accounted by these officials as if disbursed to the eligible repatriates residing in Thittakudi Taluk. The documents proved to be otherwise, no repatriates got the benefit of the scheme. PW-65 who is son of a repatriate living in Sirumugai Village of Tittakudi Taluk had deposed that his father who came as refuge from Srilanka died. He know no refuge family from Srilanka is living permanently in his village or nearby villages in Tittakudi Taluk.

55. As a result, the acquittal of A-5 to A-13 is against the law and weight of evidence. They are signatories in the loan documents and those documents proved to be false documents. For making false documents and using it as genuine to get loan is a crime to be punished. Public Servants cannot be allowed to escape by throwing the blame at other man's door step. For being signatories in the disputed documents in different capacity, for their overt act, they are to be punished. However the sentence on A-14 for the offence under Section 409 of I.P.C requires consideration since the entrustment of Bills to A-14 and his presentation of the Bills to Sub-Treasury is a crime but he had no lawful dominion over the Bills. It is A-2, who had been entrusted with the power to sanction. Therefore, his conviction under Section 409 of I.P.C is set aside.

56. Regarding the appeal against acquittal in respect of A-5 to A-13, the reason given by the trial Court for acquitting A-5, A-6 to A-13 does not sustain judicial scrutiny. The material collected by the prosecution though may indicate that, the person in higher level in the Department as well as the Officials in the Sub-Treasury Office, Tittakudi, are also privy to the loss of Government funds and their failure to scrutiny the list of beneficiaries and not disbursing the money to the beneficiaries directly but to A-14, are the additional factors which facilitated the misappropriation of funds, by using false documents as genuine, yet from the evidence, the wrongful gain appears to have been gone to the hands of A-14 and there is no evidence to show, it was shared by the other accused persons including those, who were convicted by the trial Court.

57. Therefore, the respondents in C.A.No.120 of 2021, enjoying the order of acquittal and living their retired life, need not be disturbed by reversing the order of acquittal, since the view of the trial Judge is also remotely possible.

58. Taking note of the dictum laid down by the Hon'ble Supreme Court that, in case of appeal against acquittal, if two views are possible and the trial Judge has taken the view in support of the accused and acquitted, then the Appellant Court need not reverse the finding merely because an alternate view is also possible. Hence, the order of acquittal is not disturbed.

59. In the result, while confirming the trial Court judgment, the sentence imposed on A-2 to A4 and A-14 (except acquitting him for offence under Section 409 of I.P.C.,) taking note of their present age and plea instead of incarceration for the term imposed same is modified as under:-

Accused	***Offences under Section***	***Conviction and Sentence modified by this Court***
A2	468 of I.P.C (2 counts)	To undergo S.I for 6 months and to pay fine of Rs.25,000/- in default to undergo one month S.I for each count.
	471 of I.P.C (2 counts)	To undergo S.I for 6 months and to pay fine of Rs.25,000/- in default to undergo one month S.I for each count.
	409 of I.P.C	To undergo S.I for 6 months and to pay fine of Rs.25,000/-and in default to undergo one month S.I.

The period of substantive sentence of 6 months S.I to run concurrently. Total fine amount is Rs.1,25,000/-, in default of payment of fine, the sentence shall run consecutively.

Accused	***Offences under Section***	***Conviction and Sentence modified by this Court***
A3 & A4	468 of I.P.C	4 years R.I is modified to the period of 6 months S.I. Fine Rs.5000/- modified to Rs.25,000/- in default to undergo S.I for one month.
	471 r/w 109 of I.P.C	2 year R.I is modified to 6 months S.I and fine of Rs.2000/- is modified to Rs.25,000/-and in default to undergo S.I for one month.

The period of substantive sentence of 6 months S.I to run concurrently. Period already undergone shall ordered to be set off under Section 428 of Cr.P.C. In default of payment of fine, the default sentence shall run consecutively.

60. In so far as the appellant in Crl.A.No.35 of 2020, the 14th accused, this Court while confirming the conviction, modifies the sentence as below:-

Accused	***Offences under Section***	***Conviction and Sentence modified by this Court***
A14	468 of I.P.C	To undergo 6 months S.I and to pay fine of Rs.25,000/- in default to undergo S.I for one month.
	471 of I.P.C	To undergo 6 months S.I and to pay fine of Rs.25,000/- and in default to undergo S.I for two months.
	409 of I.P.C	Acquitted.

The period of substantive sentence of 6 months S.I shall run concurrently. The period of sentence already undergone shall stand set off under Section 428 of Cr.P.C. In default of payment of fine, the default sentence shall run consecutively.

61. In the result,

(i). ***Criminal Appeal Nos.868 of 2019 and 883 of 2019 are partly allowed*** by modifying the period of sentence.

(ii). ***Criminal Appeal No.35 of 2020 partly allowed*** acquitting from charge under Section 409 of I.P.C and by modifying the period of sentence.

(iii). ***Criminal Appeal No.120 of 2021 preferred by the State is dismissed.***

30 days time is granted to surrender. Failing which they may be secured and committed to prison.

24.08.2023

Index :Yes.
Internet :Yes.
Speaking order/non speaking order
bsm

Copy to:-
1. The Chief Judicial Magistrate/Special Judge, Cuddalore, Cuddalore District.
2. The Deputy Superintendent of Police, Vigilance and Anti Corruption, Cuddalore.
3. The Public Prosecutor, High Court, Madras.

DR.G.JAYACHANDRAN,J.

bsm

Pre-Delivery common judgment made in
Crl.A.Nos.868, 883 of 2019
Crl.A.No.35 of 2020 &
Crl.A.No.120 of 2021

24.08.2023